

Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

October 15, 1969

Industry Circular No. 69-24

MODIFIED PROCEDURES FOR CERTIFICATION OF CHEMISTS AND LABORATORIES DESIRING TO ANALYZE DISTILLED SPIRITS FOR EXPORTATION

Proprietors of distilled spirits
plants and others concerned:

The purpose of this industry circular is to advise you of the provisions of a revenue procedure which will soon be published in the Internal Revenue Bulletin. This revenue procedure will supersede Sections 1, 2, 3, and 5 of Revenue Procedure 65-9 and Revenue Procedure 65-24, as they relate to procedures for the certification of chemists and laboratories desiring to analyze brands of distilled spirits for exportation to Italy. The new revenue procedure will extend these certification procedures so that they will apply to chemists or laboratories desiring to analyze distilled spirits for exportation to any foreign country. It will also outline new procedures whereby either the chemist or an Internal Revenue Officer may certify as to the chemist's qualifications on the certificate of analysis. Another new revenue procedure will supersede and restate Section 4 of Revenue Procedure 65-9. The revenue procedure superseding Sections 1, 2, 3, and 5 of Revenue Procedure 65-9 and Revenue Procedure 65-24 will be published in substantially the following form:

BACKGROUND.

Many countries require that imported distilled spirits be chemically analyzed before their customs authorities may release them into commercial channels. Some of these countries provide that such spirits must be analyzed by their own government laboratories or by laboratories certified by their government. Others permit the analysis to be made in the exporting country, as long as such analysis is made by a chemist or laboratory certified as qualified to perform such analysis by the government of the exporting country. Italy is one such country in the latter category, and Revenue Procedure 65-9, C.B. 1965-1, 735, as amended by Revenue Procedure 65-24, C.B. 1965-2, 1006, established procedures whereby the Director, Alcohol, Tobacco and Firearms Division, could certify that chemists or laboratories were qualified to analyze distilled spirits to be exported to that country. The Service has been requested to provide similar procedures with respect to distilled spirits to be exported to countries other than Italy.

APPLICATION FOR CERTIFICATION.

Applications for certification that a chemist or laboratory is qualified to analyze distilled spirits to be exported, may be filed by a graduate chemist, by a laboratory under the direction of a graduate chemist, or by an exporter on behalf of such a chemist or laboratory. The application shall be filed in duplicate, on the applicant's letterhead, with the Director, Alcohol, Tobacco and Firearms Division, Internal Revenue Service, Washington, D. C. 20224. It will be supported by documentation of the graduate chemist's educational qualifications and professional experience (this information may be subject to verification). Chemists or

laboratories already certified by the Director under the provisions of Revenue Procedure 65-9 need not again apply for certification. They will automatically be considered qualified to analyze distilled spirits under this revenue procedure, and their names will be included on the lists of certified chemists and laboratories to be distributed by the Director.

QUALIFICATION FOR CERTIFICATION.

.01 To qualify for certification by the Director, Alcohol, Tobacco and Firearms Division, the chemist or laboratory must:

(a) Have access to such laboratory equipment and facilities as may be necessary to analyze distilled spirits according to the techniques described in subdivisions (1) - (10) of the following subparagraph (b). The adequacy of such equipment and facilities may be subject to verification or inspection.

(b) Submit to the Director, Alcohol, Tobacco and Firearms Division (Attention: National Office Laboratory), Internal Revenue Service, Washington, D. C. 20224, a report of the analysis of any sample of straight whisky and any sample of blended whisky, together with a one-pint sample of each of the whiskies analyzed. This report should show the following with respect to each sample:

(1) Proof and Percent Alcohol by Volume, as determined using the techniques described in 26 CFR 186.31 and 186.32 (Gauging Manual of the U. S. Treasury Department, Internal Revenue Service, 1962 edition). Proof should be reported to the nearest 0.1° proof; percent alcohol by volume to the nearest 0.05%.

(2) Specific Gravity in air at 60°F., as calculated from the proof, table 6 of the Gauging Manual (1962 edition). Report to the nearest 0.00001.

(3) Methyl Alcohol, as determined using the chromotropic acid colorimetric method described at sections 9.051 - 9.054 of the Official Methods of Analysis of the Association of Official Agricultural Chemists (OMA, 10th edition). The determination will be made on a straight distillate from the sample, without concentration of the methyl alcohol as provided for in the latter half of section 9.053. Report to the nearest 0.1 cc per 100 cc anhydrous alcohol.

(4) Total Solids, as determined using the techniques described at section 9.023 of the OMA, 10th edition. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(5) Total Acidity (as acetic acid), as determined using the techniques described at section 9.030 of the OMA, 10th edition. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(6) Esters (as ethyl acetate), as determined using the techniques described at sections 9.034 - 9.035 of the OMA, 10th edition, or the gas liquid chromatographic method as

described in 51 456-457 (1968) of the Journal of the Association of Official Analytical Chemists. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(7) Aldehydes, as determined using the techniques described at sections 9.034 and 9.036 of the OMA, 10th edition. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(8) Furfural, as determined using the techniques described at sections 9.046 and 9.047 of the OMA, 10th edition. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(9) Higher Alcohol (fusel oil), as determined using the P-Dimethylaminobenzaldehyde method as described at sections 9.037 - 9.039 of the OMA, 10th edition, the 4-Hydroxybenzaldehyde-3-sulfonic acid method as described at sections 9.040 - 9.045 of the OMA, 10th edition, or the gas liquid chromatographic method as described in 51 456-457 (1968) of the Journal of the Association of Official Analytical Chemists. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(10) Total Secondary Products (volatile impurities), calculated as the sum total of items 5, 6, 7, 8, and 9. Report to the nearest 0.1 mg per 100 cc anhydrous alcohol.

(c) Submit to the Director, Alcohol, Tobacco and Firearms Division, a report of the analysis (performed in accordance with subdivision (3) above) of the methyl alcohol content of a sample that will be furnished by the Director. A sample is furnished in this instance because methyl alcohol will usually not be present in the straight and blended whiskies analyzed under subparagraph (b) above.

CERTIFICATION OF APPLICANTS.

If U. S. Government chemists verify the reports of analysis submitted by the applicant, and other requirements have been met, the Director, Alcohol, Tobacco and Firearms Division, will certify the laboratory or chemist and so notify the applicant. Any person, agency of a foreign government, etc., desiring to obtain a list of the chemists and laboratories so certified, should submit a request for such list to the Director, Alcohol, Tobacco and Firearms Division (Attention: CP:AT:L). If the laboratory or chemist does not meet the requirements for certification, the applicant will be so notified.

ANALYSES BY CERTIFIED CHEMISTS OR LABORATORIES.

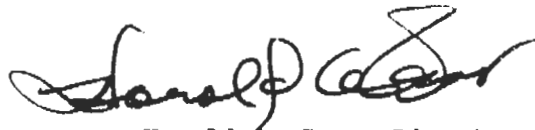
Certified chemists or laboratories will perform their analyses of distilled spirits using the techniques described under "QUALIFICATION FOR CERTIFICATION" at .01(b)(1) - .01(b)(10). Where tests other than those listed are required by a foreign government, the Director, Alcohol, Tobacco and Firearms Division, may, upon application in duplicate, authorize the reporting of data relating to such additional tests on the certificate of analysis. Approval of such applications may be conditioned upon compliance with any additional qualifying requirements the Director may prescribe.

CERTIFICATES OF ANALYSIS.

.01 Certificates of analysis will be signed by the certified chemist, or where a laboratory under the direction of a graduate chemist has been certified by the Director, by such graduate chemist. Directly under his signature, the chemist may enter the designation "Chemist certified by United States Internal Revenue Service under Revenue Procedure 69-22 ."

.02 As an alternative, where the certificate of analysis is being prepared for a country that requires a statement by a governmental authority of the exporting country on the certificate of analysis, the following procedure may be followed. The signed certificate will be forwarded to the Internal Revenue Officer assigned to the distilled spirits plant at which the spirits were bottled or packaged, or, where no officer is assigned to such plant, to the Assistant Regional Commissioner, Alcohol, Tobacco and Firearms. The assigned officer or Assistant Regional Commissioner may, if the chemist or laboratory making the analysis has been duly certified by the Director, Alcohol, Tobacco and Firearms Division, attest as follows on the certificate of analysis: "I hereby attest that (name of certified chemist or laboratory) is duly certified to make analyses under Revenue Procedure 69-22 of the U. S. Treasury Department, Internal Revenue Service." One copy of the certificate of analysis will be retained by the assigned officer or Assistant Regional Commissioner, and the remaining copy or copies will be forwarded to the exporter.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.



Harold A. Serr, Director
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